



916018

LEGISLATIVE ACTION

Senate	.	House
Comm: WD	.	
03/03/2026	.	
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The Committee on Appropriations (Rouson) recommended the following:

1 **Senate Amendment to Amendment (782234) (with title**
2 **amendment)**

3
4 Between lines 375 and 376
5 insert:

6 Section 14. Subsections (1) and (2) of section 196.101,
7 Florida Statutes, are amended to read:

8 196.101 Exemption for totally and permanently disabled
9 persons.—

10 (1) Any real estate used and owned as a homestead by any



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11 quadriplegic or paraplegic is exempt from taxation.

12 (2) Any real estate used and owned as a homestead by a
13 ~~paraplegic~~, hemiplegic, or other totally and permanently
14 disabled person, as defined in s. 196.012(11), who must use a
15 wheelchair for mobility or who is legally blind, is exempt from
16 taxation.

17 Section 15. The amendments made by this act to s. 196.101,
18 Florida Statutes, first apply to the 2027 property tax roll.

19
20 ===== T I T L E A M E N D M E N T =====

21 And the title is amended as follows:

22 Delete line 2273

23 and insert:

24 providing applicability; amending s. 196.101, F.S.;

25 exempting from taxation real estate used and owed as a

26 homestead by a paraplegic; conforming provisions to

27 changes made by the act; providing applicability;

28 amending s. 196.081, F.S.;